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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
WALTER JAMES KUBON, et al.,
Defendants.

Case No. 18-cv-04788-PJH

JUDGMENT

The issues having been duly heard and the court having granted plaintiff the United States of America's (the "United States") motion for summary judgment, and the court having previously approved and entered the stipulation of lien priority between the United States and defendant the State of California Franchise Tax Board, it is Ordered and Adjudged that

(1) Judgment is entered in favor of the United States and against Walter James Kubon aka Walter James Kubon, Jr. (hereafter, "Walter Kubon") and Vally Kubon, for their joint 2003 and 2004 federal income tax liabilities in the amount of \$177,496.88, as of December 1, 2017, plus interest and statutory additions, which will continue to accrue until paid in full, as provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622.

(2) Judgment is entered in favor of the United States and against Walter Kubon for his 2002 federal income tax liability in the amount of \$390,110.99, as of December 1, 2017, plus interest and statutory additions, which will continue to accrue until paid in full, as provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 and 6622.

- 1 (3) Judgment is entered in favor of the United States and against Vally Kubon, for
2 her 2002 federal income tax liability in the amount of \$367,668.60, as of
3 December 1, 2017, plus interest and statutory additions, which will continue to
4 accrue until paid in full, as provided by 28 U.S.C. § 1961(c) and 26 U.S.C. §§
5 6621 and 6622.
- 6 (4) The United States has perfected liens in all property and rights to property
7 belonging to Walter Kubon and Vally Kubon, including the subject property
8 described in paragraph 8 of the Amended Complaint, as of the date of each tax
9 assessment described in the Amended Complaint, paragraph 10, and/or any
10 property acquired by them thereafter.
- 11 (5) The federal tax liens against Walter Kubon and Vally Kubon shall be foreclosed
12 against the subject property, and the subject property shall be sold free and
13 clear of the right, title, and interest of all parties to this action in a judicial sale
14 and the proceeds distributed in accordance with the Order of Foreclosure and
15 Judicial Sale.

16 **IT IS SO ORDERED.**

17 Dated: May 2, 2019



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19 PHYLLIS J. HAMILTON
United States District Judge